caustic or corrosive substances, and related items) shall be suspended until it is determined whether admission of the merchandise into the United States is permitted under the law.

(b) Allowance for exportation or destruction. In any case where the admission of such merchandise into the United States is refused and the merchandise is exported under Customs supervision in accordance with §158.45(b) of this chapter, or destroyed under Customs supervision in accordance with §158.41 of this chapter, the merchandise is exempt from duty and any duties collected thereon shall be refunded.

§ 159.57 Merchandise affected by an American manufacturer's cause of action sustained by the court.

Liquidation of entries for merchandise of the character covered by a decision of the Secretary of the Treasury published in accordance with §175.24 of this chapter, entered or withdrawn for consumption after the date of publication of a decision of the U.S. Court of International Trade sustaining in whole or in part the cause of action of an American manufacturer, producer, or wholesaler, shall be suspended until final disposition is made of the cause of action. Upon final disposition, such entries shall be liquidated, or, if necessary, reliquidated in accordance with the final judicial decision.

 $[\mathrm{T.D.}\ 73\text{--}175,\ 38\ \mathrm{FR}\ 17482,\ \mathrm{July}\ 2,\ 1973,\ \mathrm{as}$ amended by T.D. 85–90, 50 FR 21430, May 24, 1985]

§ 159.58 Dumping and countervailing duties; action by port director.

(a) Antidumping matters. Upon receipt of notification from the Commissioner, each port director shall suspend liquidation on merchandise entered, or withdrawn from warehouse, for consumption, on or after the date of publication of the "Notice of Preliminary Affirmative Antidumping Determination," "Notice of Final Affirmative Antidumping Determination" or "Notice of Violation of Agreement" as provided by part 353, chapter III, of this title. Each port director shall immediately notify the importer, consignee, or agent of each entry of merchandise in question with respect to which liquidation is suspended. The notice shall

indicate the relevant ascertained and determined or estimated antidumping duty.

(b) Countervailing matters. Upon receipt of notification from the Commissioner, each port director shall suspend liquidation on merchandise entered, or withdrawn from warehouse, for consumption, on or after the date of publication of the "Notice of Preliminary Affirmative Countervailing Duty Determination," "Notice of Final Affirmative Countervailing Duty Determination" or "Notice of Violation of Agreement," as provided by part 355, Chapter III, of this title. Each port director shall immediately notify the importer, consignee, or agent of each entry of merchandise in question with respect to which liquidation is suspended. The notice shall indicate the relevant ascertained and determined or estimated countervailing duty.

[T.D. 80-271, 45 FR 75642, Nov. 17, 1980]

Subpart F—Continued Dumping and Subsidy Offset

SOURCE: T.D. 01-68, 66 FR 48552, Sept. 21, 2001, unless otherwise noted.

§ 159.61 General.

(a) Continued dumping and subsidy offset. Under section 754 of the Tariff Act of 1930, as amended by Public Law 106-387, 114 Stat. 1549 (19 U.S.C. 1675c), known as the Continued Dumping and Subsidy Offset Act of 2000, assessed duties received on or after October 1, 2000 under a countervailing duty order, an antidumping duty order, or a finding under the Antidumping Act of 1921, will be distributed, as provided under this subpart, to affected domestic producers for certain qualifying expenditures that these affected domestic producers incur after the issuance of such an antidumping duty order or finding, or countervailing duty order. This distribution is called the continued dumping and subsidy offset.

(b) Affected domestic producer—(1) General rule. Except as provided in paragraph (b)(2) of this section, an "affected domestic producer" under paragraph (a) of this section means any manufacturer, producer, farmer, rancher or worker representative (including